

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED (Y/N)
ADOPTED AS AMENDED (Y/N)
ADOPTED W/O OBJECTION (Y/N)
FAILED TO ADOPT (Y/N)
WITHDRAWN (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Gaetz offered the following:

3
4 **Amendment**

5 Remove lines 394-399 and insert:

6 (d) A disallowance of a collection allowance based on a
7 delinquent tax payment is limited to the percentage of the total
8 tax due that was delinquent when the payment was remitted to the
9 department. The taxpayer has the burden to demonstrate the
10 percentage of the payment that is not delinquent if that
11 percentage is not readily evident at the time of payment.

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